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WRITER'S EXT. 248

September 11, 2006

Via Fax 518-426-3309  
Miller & Meola P.C.  
14 Corporate Woods Blvd.  
Albany New York 12211  
Attn: Rudolph J. Meola, Esq.  
518-465-7591

Re: Mark Kapiti v. Honda Financial Services  
VIN: 2HNYD18666H516660

Vehicle: 2006 Acura MDX

Dear Mr. Meola;

This office represents Mark Kapiti regarding the above and is in furtherance of our conversation.

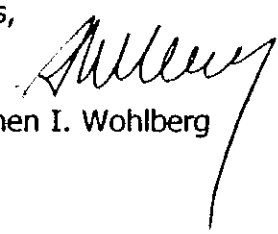
Enclosed please find copies of the following:

1. Criminal Court Complaint; 2. Property Voucher; 3. Notice of Hearing; 4. Release from Honda; 5. Letter from Honda dated 5/3/06.

Mr. Kapiti's leased vehicle was impounded by the NYPD and the subject of a forfeiture hearing. At the Hearing, Honda was entitled to claim "an innocent owner" defense and the vehicle would have been returned to Honda and my client would have received his vehicle back. Instead, Honda chose to sign a Release in favor of the NYPD, agreed in writing not to return the vehicle to my client, and no hearing was held. Honda did not have to sign the Release and letter, and did so to the detriment of Mr. Kapiti.

Demand is hereby made for the immediate return of the vehicle to Mr. Kapiti. Please be advised that in the event the vehicle is not returned within five (5) days hereof, my client is fully prepared to take all legal steps necessary to protect his interests herein.

Yours,

  
Stephen I. Wohlberg

SIW/bms